

Internal Revenue Service
District Director

Department of the Treasury

Date: NOV. 1, 1985

AMERICANS FOR TAX REFORM
1800 M STREET NW
WASHINGTON, DC 20036

OMB Clearance Number:
1545-0056
Employer Identification Number:
52-1403587
Contact Person:
B. HACKERMAN
Contact Telephone Number:
301-962-4774

Internal Revenue Code
Section 501(c)(4)

Accounting Period Ending:
Dec. 31

Form 990 Required: YES

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any question about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name and address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So please make sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the

Letter 948(CG)

11/1/85

AMERICANS FOR TAX REFORM

Internal Revenue Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

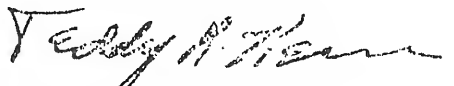
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Because you are not an organization described in section 17(c) of the Code, donors may not deduct contributions to you. You should advise your contributors to that effect.

Sincerely yours:



Teddy R. Kern
District Director

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

▶ See separate instructions

PART I.—Power of Attorney

Taxpayer(s) name, identifying number, and address including ZIP code (Please type or print)

AMERICANS FOR TAX REFORM
1800 M Street, N.W.

Washington, D.C. 20036
hereby appoints (name(s), CAF number(s), address(es), including ZIP code(s), and telephone number(s) of individual(s))

Jeffery L. Yablon CAF #2605-02533R (202) 822-1441
William P. Barr (202) 822-1422
Peter J. Ferrara (202) 822-1254
c/o Shaw, Pittman, Potts & Trowbridge
1800 M Street, N.W.
Washington, D.C. 20036

For IRS Use Only		
File So.		
Level		
Receipt		
Powers		
Blind T.		
Action		
Ret. Ind.		

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service for the following tax matter(s) (specify the type(s) of tax and year(s) or period(s) (date of death if estate tax)):

Type of tax (Individual, corporate, etc.)	Federal tax form number (1040, 1120, etc.)	Year(s) or period(s) (Date of death if estate tax)
Application for determination of exempt status	Form 1024	

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks, and the power to sign the return (see regulations section 1.6012-1(a)(5), Returns made by agents), unless specifically granted below).

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

- ☒ the appointee first named above, or
- ☐ (names of not more than two of the above named appointees)

Initial here ▶ if you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

- ☐ the appointee first named above, or
- ☐ (name of one of the above designated appointees) ▶

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the Internal Revenue Service for the same tax matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

Signature of or for taxpayer(s)

(If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

(Also type or print your name below if signing for a taxpayer who is not an individual.)

WILLIAM P. BARR

President

(Title, if applicable)

9/30/85

(Date)

(Title, if applicable)

(Date)

* You may authorize an organization, firm, or partnership to receive confidential information, but your representative must be an individual who must complete Part II.
For Privacy Act and Paperwork Reduction Act Notice, see page 1 of the instructions.

If the power of attorney is granted to a person other than an attorney, certified public accountant, enrolled agent, or enrolled actuary, the taxpayer(s) signature must be witnessed or notarized below. (The representative must complete Part II. Only representatives listed there are recognized to practice before the Internal Revenue Service.)

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

(Signature of Witness)

(Date)

(Signature of Witness)

(Date)

☐ appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: _____

(Signature of Notary)

(Date)

NOTARIAL SEAL
(if required by State law)

PART II.—Declaration of Representative

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, that I am aware of Treasury Department Circular No. 230 as amended (31 C.F.R. Part 10), Regulations governing the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others, and that I am one of the following:

- 1 a member in good standing of the bar of the highest court of the jurisdiction indicated below;
- 2 duly qualified to practice as a certified public accountant in the jurisdiction indicated below;
- 3 enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230;
- 4 a bona fide officer of the taxpayer organization;
- 5 a full-time employee of the taxpayer;
- 6 a member of the taxpayer's immediate family (spouse, parent, child, brother or sister);
- 7 a fiduciary for the taxpayer;
- 8 an enrolled actuary (the authority of an enrolled actuary to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230);
- 9 Commissioner's special authorization (see instructions for Part II, item 9) _____

and that I am authorized to represent the taxpayer identified in Part I for the tax matters there specified.

Designation (insert appropriate number from above list)	Jurisdiction (State, etc.) or Enrollment Card Number	Signature	Date
1	D.C.	Jeffery L. Yablons	8/30/85
1	D.C.	William T. Barr	8/30/85
1	D.C.	Peter J. Marone	8/30/85

**Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120**

OMB No. 1545-0057

Every organization must furnish the information specified. If any organization does not submit the information and financial data required, this application will not be considered on its merits, the organization will be notified accordingly, and the application may be returned. If you need more space for any item, you may attach additional statements. Show your name and employer identification number on all attachments.

Except as shown below, applicants must complete Parts I through IV. In addition, an organization must complete the schedule indicated below that relates to the Code section under which it is applying. If a part or a line item does not apply enter "N/A."

Central organizations applying for a group exemption letter—See Rev. Proc. 80-27, 1980-1 C.B. 677, or later revisions; or get Publication 557, Tax Exempt Status for Your Organization, available free at most Internal Revenue Service offices.

This application, if approved, will be open to public inspection. (See General Instructions.)

You must have an organizing instrument. If you do not have an organizing instrument, do not file this application.

Check the appropriate box below to indicate the section under which you are applying.

- ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 6)
- ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 7)
- ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 7)
- ☐ Section 501(c)(7)—Social clubs (Schedule D, pages 7 and 8)
- ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident or other benefits to members (Schedule E, page 8)
- ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 9)
- ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 8)
- ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, pages 9 and 10)
- ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 10)
- ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (No Schedule required)
- ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule I, page 11)
- ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc. of past or present members of the Armed Forces of the United States (Schedule J, page 12)
- ☐ Section 501(c)(20)—Trust/organization for pre-paid group legal services (Parts I, II, and Schedule M, page 13)
- ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 13)

Part I.—Identification (See instructions)

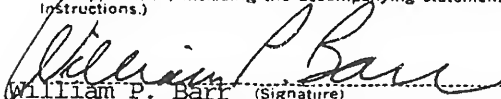
1(a) Full name of organization Americans For Tax Reform		1(b) Employer identification number (if none, see specific instructions) 52-1403587
2(a) Address (number and street) 1800 M Street, N.W.		
2(b) City or town, county, State, and ZIP code Washington, D.C. 20036		3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed William P. Barr (202) 822-1422
4 Month the annual accounting period ends December	5 Date incorporated or formed July 2, 1985	6 Activity codes (see back cover) 515 125 420
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form number(s), years filed, and Internal Revenue office where filed		

Part II.—Type of Entity and Organizational Documents (See instructions)

Check the applicable entity box and attach a conformed copy of the organization's organizing document and bylaws.

- ☒ Corporation—Articles of incorporation and bylaws. * ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.

Under the penalties of perjury, I declare that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge and belief it is true, correct and complete. (See General Instructions.)


William P. Barr (Signature)

President

(Title or authority of signer)

August 30, 1985

For Paperwork Reduction Act Notice, see page 1 of the instructions.

* See Attachment A (Articles), Attachment B (Bylaws), and Attachment C (Declaration).

Part III.—Activities and Operational Information

- 1 Are you the outgrowth or continuation of any form of predecessor(s)? ☐ Yes ☒ No
 If "Yes," state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

- 2 Are you now or do you plan to be connected in any way with any other organization? ☒ Yes ☐ No
 If "Yes," describe the organization and explain the relationship.

See Attachment D - Relationship of Americans for Tax Reform to Fairness for Families

- 3 Give a detailed narrative description of the organization's past, present, and proposed future activities, and the purposes for which it was formed. The narrative should identify the specific benefits, services, or products the organization has provided or will provide. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for it to become fully operational, and when such further steps will take place. (Do not state the purposes and activities of the organization in general terms or repeat the language of the organizational documents.) If you are engaged in any business or fund raising activity, describe in detail the nature and the scope of the activity. Attach copies of any agreements with other parties related to conducting the business or fund raising activity. State how each business activity engaged in contributed importantly to your exempt purposes.

See Attachment E - Description of Activities

- 4 What are or will be the organization's sources of financial support? List in the order of size beginning with the largest source.

In order of decreasing magnitude, Americans for Tax Reform ("ATF") is expected to receive financial support from (i) business corporations and (ii) individuals.

Part III.—Activities and Operational Information (Continued)**5** List the names, titles and addresses of the officers, directors and trustees of your organization for the current year.Directors:

Robert Woodson
1367 Conn. Ave., NW
Wash., DC 20036

John Richman
Dart & Kraft
2211 Sanders Rd.
Northbrook, IL 60062

James Dobson
Focus on the Family
50 E. Foothill Blvd.
Arcadia, CA 91006

Officers:

William P. Barr
President
1440 Inglewood St.
Arlington, VA 22005

Peter J. Ferrara
Sec-Treas.
3 Washington
Circle
Apt. 604
Wash., DC
20037

- 6** Do you have capital stock issued and outstanding? ☐ Yes ☒ No
If "Yes," state (1) class or classes of the stock, (2) number and par value of the shares, (3) consideration for which they were issued, and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.

- 7** State the qualifications necessary for membership in the organization, the classes of membership (with the number of members in each class) and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Posts or organizations applying under section 501(c)(19) and completing Schedule J, item 1(d), enter N/A here. Attach sample copies of all types of membership certificates issued.

ATR will have no voting members, but will designate contributors as associate members. Privileges will include receiving publications of ATR.

- 8** Explain how your assets will be distributed on dissolution. (If State statutes, court decisions, organizing instruments, etc., determine the manner of distribution, state this and identify the statute, court decision, etc.) Posts or organizations applying under section 501(c)(19) and completing Schedule J, item 3(b), enter N/A here.

See

Attachment G - Asset Distribution on Dissolution

- 9** Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including (1) amounts or value, (2) source of funds or property distributed or to be distributed, and (3) basis of and authority for distribution or planned distribution.

Part III.—Activities and Operational Information (Continued)

- 10 Does, or will, any part of your receipts represent payments for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.

- 11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? ☒ Yes ☐ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made. ATR will make payments to attorneys, accountants and others for professional services rendered to ATR with respect to the management of ATR and in carrying out the programs of ATR. Those persons may or may not be members of ATR. Whether members or not, ATR expects to pay their reasonable, usual and customary fees. Services expected to be performed include acting as legal counsel, lobbying or performing accounting services.
- 12 State the purpose(s), other than payment for services performed or supplies furnished, for which your funds are, or will be, spent.

ATR will distribute to interested persons information concerning the President's Proposal. This will entail direct mail or lobbying members of Congress and their staffs.

- 13 Does, or will, any part of your net income inure to the benefit of any private shareholder or individual? ☐ Yes ☒ No
If "Yes," explain in detail.

- 14 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits and pensions and annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 15 Are you under the supervisory jurisdiction of any public regulatory body, such as: Social Welfare Agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.

- 16 Are you now or do you plan to be the lessee of any property, or the lessor of property in which you own an interest? ☒ Yes ☐ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.

See Attachment H - Statement Regarding Lease.

- 17 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, State, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.

Part IV.—Financial Data (See instructions)

Note. Complete separate financial statements for the current year and for each of the three years immediately before it. If in existence less than four years, complete the statements for each year in existence. If in existence less than one year, also provide proposed budgets for the two years following the current year.

Statement of Support, Revenue, and Expenses for the period beginning 19... and ending 19...

 (If you prepare a statement of support, revenue, and expenses which is more descriptive and detailed than the statement below, you may submit that statement in place of this one.)

Support and Revenue		1	2
1	Gross dues and assessments of members		
2	Gross contributions, gifts, etc.		
3	(a) Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)		
	(b) Minus cost of sales (attach schedule)	3c	
4	(a) Gross amounts from unrelated business activities (attach schedule)		
	(b) Minus cost of sales (attach schedule)	4c	
5	(a) Gross amount received from sale of assets, excluding inventory items (attach schedule)		
	(b) Minus cost or other basis and sales expense of assets sold (attach schedule)	5c	
6	Investment income (see instructions)	6	
7	Other revenue (attach schedule)	7	
8	Total support and revenue	8	
Expenses		9	
9	Contributions, gifts, grants, and similar amounts paid (attach schedule)	10	
10	Disbursements to or for the benefit of members (attach schedule)	11	
11	Compensation of officers, directors, and trustees (attach schedule)	12	
12	Other salaries and wages	13	
13	Interest	14	
14	Rent	15	
15	Depreciation and depletion	16	
16	Other expenses (attach schedule)	17	
17	Total expenses	18	
18	Excess of support and revenue over expenses (line 8 minus line 17)		
Balance Sheet (at the end of the period shown above)		Enter date	Ending
Assets		19a	
19	Cash (a) Interest bearing accounts	19b	
	(b) Other	20	
20	Accounts receivable, net	21	
21	Inventories	22	
22	Bonds and notes (attach schedule)	23	
23	Corporate stocks (attach schedule)	24	
24	Mortgage loans (attach schedule)	25	
25	Other investments (attach schedule)	26	
26	Depreciable and depletable assets (attach schedule)	27	
27	Land	28	
28	Other assets (attach schedule)	29	
29	Total assets		
Liabilities		30	
30	Accounts payable	31	
31	Contributions, gifts, grants, etc., payable	32	
32	Mortgages and notes payable (attach schedule)	33	
33	Other liabilities (attach schedule)	34	
34	Total liabilities		
Fund Balances or Net Worth		35	
35	Total fund balances or net worth	36	
36	Total liabilities and fund balances or net worth (line 34 plus line 35)		

If there has been any substantial change in any aspect of your financial activities since the period shown above ended, check the box and attach a detailed explanation ☐

*** ATR has been formed very recently; to date, no funds have been received. All available information consists of the projections attached hereto as Attachments I, J and K.

Schedule A Organizations described in section 501(c)(2) (title holding corporations) N/A

- 1 State below the complete name, address and employer identification number of each organization for which title to property is held and the number and class(es) of shares of your stock held by each organization.

- 2 If within the past five years shares of stock in your organization have been held by persons other than organizations listed in 1 above, list below the names and addresses of these persons. Also, show the number and class(es) of shares of capital stock held by each person, the years held, the dividends payable in each year and the dates paid.

- 3 State whether the net annual income is or will be turned over to the organization for which title to property is held and if not, the purpose for which the income is or will be held.

- 4 State the purpose(s) of each organization for which title to property is held as shown in its governing instrument and the Code section(s) under which each is classified as exempt from Federal income tax.

Schedule B Organizations described in section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc. of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

- 1 Have you engaged in or do you plan to engage in any activities on behalf of or in opposition to any candidate for public office? ☐ Yes ☒ No
If "Yes," describe in detail the nature and extent of the activities.

- 2 Has the Service previously issued a ruling or determination letter recognizing you (or any predecessor organization listed in item 1 of Part III) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation? ☐ Yes ☒ No
If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS District office that issued the revocation.

- 3 Do you perform or do you plan to perform (for members, shareholders, or others) particular services, such as maintaining the common areas of a condominium, buying food or other items on a cooperative basis, providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No
If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part III (pages 2, 3, and 4), enter the page and item number here.)

(continued on next page)

- 4 If you are claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Schedule C Organizations described in sections 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) and 501(c)(6) (Business leagues, chambers of commerce, etc.)

- 1 Describe any services you perform or plan to perform for members or others. These services may include furnishing credit reports, collecting accounts, inspecting products, conducting advertising, buying or selling merchandise or other similar undertakings. (If the description of the services is contained in Part III (pages 2, 3, and 4), enter the page and item number here.)

- 2 Submit representative copies of any publications (newsletters, trade journals, yearbooks, membership directories, etc.) distributed to members or other interested parties.
- 3 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization? (Fishermen's organizations are eligible only for tax years ending after December 31, 1975.)

- 4 Labor organizations only.—If you are organized under the terms of a collective bargaining agreement, attach a copy of the latest agreement.

Schedule D Organizations described in section 501(c)(7) (Social clubs)

- 1 Have you entered or do you plan to enter into any contract or agreement for the management or operation of your property and/or activities, such as restaurants, pro shops, lodges, etc.? Yes ☐ No ☐
If "Yes," attach a copy of the contract or agreement. If one has not yet been drawn up, please explain your plans below.

- 2 Do you seek or plan to seek public patronage of your facilities by advertisement or otherwise? Yes ☐ No ☐
If "Yes," attach sample copies of the advertisements or other requests. If you have none as yet, please explain your plans below.

Schedule D (Continued)

Page 8

- 3(a) Are nonmembers other than guests of members permitted or will they be permitted to use the club facilities or participate in or attend any functions or activities conducted by the organization? ☐ Yes ☐ No
If "Yes," describe the functions or activities in which there has been or will be nonmember participation or admittance. (Submit a copy of your house rules, if any.)

- (b) State the amount of nonmember income included in Part IV, lines 3 and 4. _____
(c) Enter the percent of gross receipts from nonmembers for the use of club facilities* _____ %
(d) Enter the percent of gross receipts received from investment income and nonmember use of the club's facilities* _____ %
- * Gross receipts, for the purposes of this part of question 3, includes all income other than initiation fees, contributions to capital, and amounts received from unusual transactions, such as from the sale of club owned real estate.

- 4(a) Does your charter, bylaws, other governing instrument, or any written policy statement of your organization contain any provision which provides for discrimination against any person on the basis of race, color, or religion? ☐ Yes ☐ No
(b) If "Yes," state whether or not this provision will be kept. ☐ Yes ☐ No

- (c) If you have such a provision which will be repealed, deleted, or otherwise stricken from your requirements, state when this will be done. _____
(d) If you formerly had such a requirement and it no longer applies, give the date it ceased to apply. _____
(e) If the organization restricts its membership to members of a particular religion check here and attach the explanation specified in the instructions ☐

Schedule E Organizations described in sections 501(c)(8) or 501(c)(10) (Fraternal societies, orders, or associations)

- 1 Are you a college fraternity or sorority or chapter of a college fraternity or sorority? ☐ Yes ☐ No
If "Yes," read the instructions for Schedule E before completing any more of this Schedule.
2 Does (or will) your organization operate under the lodge system? ☐ Yes ☐ No
If "No," does (or will) it operate for the exclusive benefit of the members of an organization operating under the lodge system? ☐ Yes ☐ No
3 In the case of a subordinate or local lodge, etc., attach a certificate signed by the secretary of the parent organization, under the seal of the organization, certifying that the subordinate lodge is a duly constituted body operating under the jurisdiction of the parent body.
4 In the case of a parent or grand lodge, attach a schedule for each subordinate lodge in active operation showing: (a) its name and address, (b) the number of members in it, and (c) how often it holds periodic meetings.

Schedule F Organizations described in section 501(c)(9) (Voluntary employees' beneficiary associations)Page **9****1** Describe below the benefits available to members.

2 Are any employees or classes of employees entitled to benefits to which other employees or classes of employees are not entitled? ☐ Yes ☐ No
If "Yes," explain.

3 State the total number of persons entitled to receive benefits (do not include dependents of employees).

4 State the number of persons, if any, other than employees and their dependents (for example, the proprietor of a business whose employees are members of the association) who are entitled to receive benefits.

Schedule G Organizations described in section 501(c)(12) (Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations)

1 For each annual accounting period that you are claiming exemption attach a schedule listing:

- (a) The total amount of gross income received from members or shareholders.
- (b) The total amounts of gross income received from other sources, by source. (Do not net amounts due to or paid to other sources against amounts due from or received from them.) Mutual or cooperative electric companies should show separately the gross amount of income received from "qualified pole rentals." Mutual or cooperative telephone companies should show separately the gross amount of income received from nonmember telephone companies for performing service that involves their members, income received from the sale of display advertising in a directory furnished to their members, and income received from "qualified pole rentals."

2 If you are claiming exemption as a local benevolent insurance association, state:

- (a) The counties from which members are accepted or will be accepted.
- (b) Whether stipulated premiums are or will be charged in advance or whether losses are or will be paid solely through assessments.

3 If you are claiming exemption as a "like organization," explain how you are similar to a mutual ditch or irrigation company or a mutual or cooperative telephone company.

(continued on next page)

Schedule G (Continued)

- 4 Are the rights and interests of members in your annual savings determined in proportion to their business with you? ☐ Yes ☐ No
 If "Yes," do you keep the records necessary to determine at any time each member's rights and interests in such savings, including assets acquired with the savings? ☐ Yes ☐ No
- 5 If you are a mutual or cooperative telephone company and have contracts with other systems for long-distance telephone services, attach copies of the contracts.

Schedule H Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)

- 1 Attach the following documents:
 (a) Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.
 (b) Complete copy of any contract you have that designates an agent to sell your cemetery lots.
 (c) A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.
- 2 Do you have or do you plan to have a perpetual care fund? ☐ Yes ☐ No
 If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.).

- 3 If you are claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization for which funds are held established exemption under that section? . . . ☐ Yes ☐ No
 If "No," explain.

Schedule I Organizations described in section 501(c)(17) (Trusts providing for the payment of supplemental unemployment compensation benefits)

- 1 Are benefits provided for individual proprietors, partners, or self-employed persons under the plan? . . . ☐ Yes ☐ No
If "Yes," explain in detail below.

- 2 Does the plan provide other benefits in addition to the supplemental unemployment compensation benefits? . . . ☐ Yes ☐ No
If "Yes," explain in detail below, and state whether the other benefits are subordinate to the unemployment benefits.

- 3 At any time after December 31, 1959, did the trust engage in any of the transactions listed below with any of the following: the creator of the trust or a contributor to the trust; a brother or sister (whole or half blood), a spouse, an ancestor, or a lineal descendant of such a creator or contributor; or a corporation controlled directly or indirectly by such a creator or contributor?

Note: If you know that you will be, or are considering being, a party to any of the transactions (or activities) listed below, check "Planned" box. Give a detailed explanation of any "Yes," or "Planned," answer in the space below.

- | | | | |
|--|------------------------------|-----------------------------|----------------------------------|
| (a) Borrow any part of your income or corpus? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |
| (b) Receive any compensation for personal services? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |
| (c) Obtain any part of your services? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |
| (d) Purchase any securities or other properties from you? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |
| (e) Sell any securities or other property to you? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |
| (f) Receive any of your income or corpus in any other transaction? | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Planned |

- 4 Attach a copy of the Supplemental Unemployment Benefit Plan and related agreements.

Schedule J

Organizations described in section 501(c)(19)—a post or organization of past or present members of the Armed Forces of the United States, auxiliary units or societies for such a post or organization, and trusts or foundations formed for the benefit of such posts or organizations.

- 1** Are you a post or organization of past or present members of the Armed Forces of the United States? ☐ Yes ☐ No

If "Yes," complete (a) through (d) and check "No," for lines 2 and 3.

- (a) Enter the total membership of your post or organization: _____
- (b) Enter the number of your members who are former members of U.S. Armed Forces or present members of the U.S. Armed Forces: _____
- (c) Enter the number of members who are cadets (include students in college or university ROTC programs or at armed services academies only), or spouses, widows, or widowers, of members of U.S. Armed Forces: _____
- (d) Do you have a membership category other than the ones set out above? ☐ Yes ☐ No
If so, please explain in full. Enter number of members in this category: _____

- 2** Are you an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States? ☐ Yes ☐ No

If "Yes," complete (a) through (d) and check "No," for lines 1 and 3.

- (a) Are you affiliated with and organized according to the bylaws and regulations formulated by such an exempt post or organization? ☐ Yes ☐ No
If so, submit a copy of such bylaws or regulations.
- (b) How many members do you have? _____
- (c) How many are past or present members of the Armed Forces of the United States themselves, their spouses, or persons related to them within two degrees of blood relationship? (Grandparents, brothers, sisters, and grandchildren are the most distant relationships allowable.) _____
- (d) Are all of the members themselves members of a post or organization, past or present members of the Armed Forces of the United States, or spouses of members of such a post or organization, or are related to members of such a post or organization within two degrees of blood relationship? ☐ Yes ☐ No

- 3** Are you a trust or foundation organized for the benefit of an exempt post or organization of past or present members of the Armed Forces of the United States? ☐ Yes ☐ No
If "Yes," complete (a) and (b) and check "No," for lines 1 and 2.

- (a) Will the corpus or income be used solely for the funding of such an exempt organization (including necessary related expenses)? ☐ Yes ☐ No
If not, please explain.

- (b) If the trust or foundation is formed for charitable purposes, does the organization document contain a dissolution provision as described in section 1.501(c)(3)-1(b)(4) of the Income Tax Regulations? ☐ Yes ☐ No

Schedule L Qualified Group Legal Services Plans (Section 120)

- 1 (a) Name of plan _____
 (b) Plan number (see instructions)
 (c) Date the plan year ends
- 2 A qualification determination or ruling is requested for:
 (a) ☐ Initial qualification—date the plan was adopted
 (b) ☐ Amendment—date adopted
- If you check (a), submit a copy of the documents establishing the plan, including a copy of the plan and any related trust instrument. If the plan was subject to collective bargaining, include a copy of the collective bargaining agreement pertaining to it. If you check (b), submit a copy of the amendment.
 Note: Once a plan has qualified you need not file a new Form 1024 with each amendment. However, you must notify the Service of any subsequent amendments.

3 Describe the legal services covered by the plan, if they are not described in the plan or collective bargaining agreement.

- 4 Give the following information as of the first day of the first plan year for which you are filing this application and enter that date here
- (a) Total number of employees covered by the plan who are shareholders, officers, self-employed persons, or highly compensated
 (b) Number of other employees covered by the plan
 (c) Number of employees not covered by the plan
 (d) Total number employed*
- *Should equal the total of (a), (b), and (c)—if not, explain. Describe the eligibility requirements that prevent those employees not covered by the plan from participating.
- 5 Are all eligible employees entitled to the same benefits? ☐ Yes ☐ No
 If not, explain the differences.

- 6 Manner of funding the plan (Check the appropriate box(es))
- (a) ☐ Payments to insurance companies
 (b) ☐ Payments to organizations described in section 501(c)(20)
 (c) ☐ Payments to organizations described in section 501(c), which are to pay or credit your payments to other organizations described in section 501(c)(20)
 (d) ☐ Prepayments to providers of legal services

Schedule M Trust or organization set up under section 501(c)(20)

- 1 (a) Was this trust or organization created or organized in the United States? ☐ Yes ☐ No
 (b) If so, was it created or organized to form part of a group legal services plan or plans qualified under section 120? ☐ Yes ☐ No
 If "Yes," enter plan name. _____
 (c) If (b) is "Yes," has the plan (or plans) qualified under section 120? ☐ Yes ☐ No
 (d) If (c) is "Yes," submit a copy of the ruling or determination letter(s). If "No," attach explanation.
- 2 If the trust or organization provides legal services or indemnification against the cost of legal services unassociated with a qualified group legal services plan, describe the nature and extent of these services.

3 Attach copies of all plan documents.

Form 1024. Application for Recognition of Exemption. (cont'd)

Activity Code Numbers of Exempt Organizations. (Select up to three codes which best describe or most accurately identify your purposes, activities, operations or type of organizations and enter in Part I, line 6, page 1 of the application. Enter first the code which most accurately identifies you.)

Code	Code	Code	Code
Religious Activities	Other health services	Fund raising athletic or sports event	Selective Service System
001 Church, synagogue, etc.	Scientific Research Activities	317 Other sports or athletic activities	512 National defense policy
002 Association or convention of churches	180 Contract or sponsored scientific research for industry	318 Other recreational activities	513 Weapons systems
003 Religious order	181 Scientific research for government	319 Other social activities	514 Government spending
004 Church auxiliary	Scientific research (diseases) (use 161)	Youth Activities	515 Taxes or tax exemption
005 Mission	199 Other scientific research activities	320 Boy Scouts, Girl Scouts, etc.	516 Separation of church and state
006 Missions activities	Business and Professional Organizations	321 Boys Club, Little League, etc.	517 Government aid to parochial schools
007 Evangelism	250 Business promotion (chanicle of commerce, business league, etc.)	322 FFA, FHA, 4-H Club, etc.	518 U.S. foreign policy
008 Religious publishing activities	201 Real-estate association	323 Key club	519 U.S. military involvement
009 Book store (use 918)	202 Board of trade	324 YMCA, YWCA, YMHA, etc.	520 Pacifism and peace
010 Genealogical activities (use 094)	203 Regulating business	325 Camp	521 Economic-political system of U.S.
029 Other religious activities	204 Better Business Bureau	326 Care and housing of children (orphans, etc.)	522 Anti-communism
Schools, Colleges and Related Activities	205 Professional association	327 Prevention of cruelty to children	523 Zoning or rezoning
030 School, college, trade school, etc.	206 Professional association auxiliary	328 Combat juvenile delinquency	524 Location of highway or transportation system
031 Special school for the blind, handicapped, etc.	207 Industry trade shows	349 Other youth organization or activities	525 Rights of criminal defendants
032 Nursery school	208 Convention displays	Conservation, Environmental and Beautification Activities	526 Capital punishment
033 Day care center (use 574)	209 Research, development and testing	350 Preservation of natural resources (conservation)	527 Stricter law enforcement
034 Faculty group	210 Professional athletic league	351 Combating or preventing pollution (air, water, etc.)	528 Ecology or conservation
035 Alumni association or group	211 Attracting new industry (use 403)	352 Land acquisition for preservation	529 Protection of consumer interests
036 Parent or parent-teachers association	212 Publishing activities (use 120)	353 Soil or water conservation	530 Medical care system
037 Fraternity or sorority	213 Insurance or other benefits for members (use Employee or Membership Benefit Organizations)	354 Litigation (see Litigation and Legal Aid Activities)	531 Welfare system
038 Key club (use 323)	214 Underwriting municipal insurance	355 Wildlife sanctuary or refuge	532 Urban renewal
039 Other student society or group	215 Assigned risk insurance activities	356 Garden club	533 Bussing students to achieve racial balance
040 School or college athletic association	216 Tourist bureau	379 Other conservation, environmental or beautification activities	534 Racial integration
041 Scholarships for children of employees	229 Other business or professional group	Housing Activities	535 Use of intoxicating beverage
042 Scholarships (other)	Farming and Related Activities	380 Low-income housing	536 Use of drugs or narcotics
043 Student loans	230 Farming	381 Low and moderate income housing	537 Use of tobacco
044 Student housing activities	231 Farm Bureau	382 Housing for the aged (use also 153)	538 Prohibition of alcohol
045 Student exchange with foreign country	232 Agricultural group	383 Nursing or convalescent home (use 152)	539 Prohibition of alcohol
046 Student operated business	233 Horticultural group	384 Student housing (use 642)	540 See education in public schools
047 Financial support of schools, colleges, etc. (use 602)	234 Farmers' cooperative marketing or purchasing	385 Instruction and guidance in housing	541 Population control
048 Achievement prizes or awards (use 914)	235 Financing crop operations	386 Other housing activities	542 Birth control methods
049 Student book store (use 918)	236 FFA, FHA, 4-H club, etc. (use 322)	Inner City or Community Activities	543 Legalized abortion
050 Scientific research (see Scientific Research Activities)	237 Fair (use 665)	400 Area development, re-development or renewal	544 Other matters
051 Research Activities	238 Dairy herd improvement association	401 Area development, re-development or renewal	Other Activities Directed to Individuals
052 Other school related activities	239 Breeders association	402 Housing (see Housing Activities)	545 Supplying money, goods or services to the poor
Cultural, Historical or Other Educational Activities	249 Other farming and related activities	403 Other activity aimed at combating community deterioration	546 Gifts or grants to individuals (other than scholarships)
060 Museum, zoo, planetarium, etc.	Mutual Organizations	404 Attracting new industry or business in an area	547 Scholarships for children of employees (use 039)
061 Library	250 Mutual ditch, irrigation, telephone, electric company or like organization	405 Community promotion	548 Scholarships (other) (use 040)
062 Historical site, records or reenactment	251 Credit Union	406 Community recreational facilities (use 297)	549 Student loans (use 041)
063 Monument	252 Reserve funds or insurance for domestic building and loan association, cooperative bank, or mutual savings bank	407 Community center (use 254)	550 Other loans to individuals
064 Fair	253 Mutual insurance company	408 Loans or grants for minority businesses	551 Marriage counseling
065 Community theatrical group	254 Corporation organized under an Act of Congress (see also 904)	409 Job training, counseling, or assistance (use 566)	552 Family planning
066 Singing society or group	255 Farmers' cooperative marketing or purchasing (use 234)	410 Day care center (use 574)	553 Credit counseling and assistance
067 Cultural performances	256 Cooperative hospital service organization (use 157)	411 Referral service (social agency) (use 589)	554 Job training, counseling, or assistance
068 Art exhibit	259 Other mutual organization	412 Legal aid to indigents (use 431)	555 Vocational counseling
069 Literary activities	Employee or Membership Benefit Organizations	413 Crime prevention	556 Referral service (social agency)
070 Cultural exchanges with foreign country	260 Fraternal beneficiary society, order, or association	414 Volunteer firemen's organization or auxiliary	557 Periodical publishing, etc.
071 Genealogical activities	261 Improvement of conditions of workers	415 Rescue squad (use 158)	558 Day care center
072 Achievement prizes or awards (use 914)	262 Association of municipal employees	416 Community service organization	559 Services for the aged (see also 153 and 322)
073 Gifts or grants to individuals (use 561)	263 Association of employees	417 Other inner city or community center activities	560 Training of handicapped (see 031 and 153)
074 Financial support of cultural organizations (use 602)	264 Employee or member welfare association	Civil Rights Activities	Activities Directed to Other Organizations
119 Other cultural or historical activities	265 Sick, accident, death, or similar benefits	430 Defense of human and civil rights	561 Community chest, United Fund, etc.
Other Instruction and Training Activities	266 Strike benefits	431 Elimination of prejudice and discrimination (race, religion, sex, national origin, etc.)	562 Booster club
120 Publishing activities	267 Unemployment benefits	432 Lesson neighborhood tensions	563 Gifts, grants, or loans to other organizations
121 Radio or television broadcasting	268 Pension or retirement benefits	433 Other civil rights activities	564 Non-financial services or facilities to other organizations
122 Producing films	269 Group Legal Services Plans	Litigation and Legal Aid Activities	Other Purposes and Activities
123 Discussion groups, forums, panels, lectures, etc.	270 Other services or benefits to members or employees	460 Public interest litigation activities	565 Cemetery or burial activities
124 Study and research (non-scientific)	Sports, Athletic, Recreational and Social Activities	461 Other litigation or support of litigation	566 Perpetual care fund (cemetery, columbarium, etc.)
125 Giving information or opinion (see also Advocacy)	280 Country club	462 Legal aid to indigents	567 Emergency or disaster relief fund
126 Apprenticeship training	281 Hobby club	463 Providing bail	568 Community trust or component
127 Travel tours (use 299)	282 Dinner club	464 Plan under IRC section 129	569 Government instrumentality or agency (see also 254)
128 Other instruction and training	283 Variety club	Legislative and Political Activities	570 Testing products for public safety
Health Services and Related Activities	284 Dog club	480 Propose, support, or oppose legislation	571 Consumer interest groups
150 Hospital	285 Women's club	481 Voter information on issues or candidates	572 Veterans activities
151 Hospital auxiliary	286 Card club (use 356)	482 Voter education (mechanics of registering, voting, etc.)	573 Patriotic activities
152 Nursing or convalescent home	287 Hunting or fishing club	483 Support, oppose, or rate political candidates	574 4547(a)(1) trust
153 Care and housing for the aged (see also 322)	288 Other sports club	484 Provide facilities or services for political campaign activities	575 Domestic organization with activities outside U.S.
154 Health clinic	289 Boys Club, Little League, etc. (use 321)	509 Other legislative and political activities	576 Foreign organization
155 Rural medical facility	296 Community center	Advocacy	577 Title holding corporation
156 Blood bank	297 Community recreational facilities (park, playground, etc.)	510 Attempt to influence public opinion concerning:	578 Prevent on of cruelty to animals
157 Cooperative hospital service organization	298 Training in sports	511 Firearms control	579 Achievement prizes or awards
158 Rescue and emergency service	299 Travel tours		580 Erection or maintenance of public building or works
159 Nurses' register or bureau	300 Amateur athletic association		581 Canteen, restaurant, snack bar, food services, etc.
160 Aid to the handicapped (see also 031)	301 School or college athletic association (use 038)		582 Thrift shop, retail outlet, etc.
161 Scientific research (diseases)			583 Book, gift or supply store
162 Other medical research			584 Advertising
163 Health insurance (medical, dental, optical, etc.)			585 Loans or credit reporting
164 Prepaid group health plan			586 Endowment fund or financial services
165 Community health planning			587 Indians (dress, culture, etc.)
166 Mental health care			588 Traffic or traffic bureau
167 Group medical practice association			589 Fund raising
168 In-faculty group practice association			590 4547(a)(2) trust
169 Hospital pharmacy, parking facility, food services, etc.			591 Prepaid legal services plan exempt under IRC section 501(c)(22)

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
September 5, 1985

Attachment A to Form 1024

ATTACHMENT A - Articles of Incorporation

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS

Business Regulation Administration
Corporations Division
614 H Street, N.W.
Washington, D.C. 20001-2782



CERTIFICATE

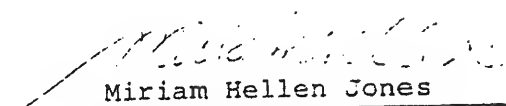
THIS IS TO CERTIFY THAT ALL PROVISIONS OF THE DISTRICT OF COLUMBIA NON-PROFIT CORPORATION ACT
HAVE BEEN COMPLIED WITH AND ACCORDINGLY THIS CERTIFICATE OF Incorporation

IS HEREBY ISSUED TO THE AMERICANS FOR TAX REFORM

AS OF THE DATE HEREINAFTER MENTIONED.

DATE July 2, 1985

CAROL B. THOMPSON
Director


Miriam Hellen Jones
Superintendent of Corporations

GOVERNMENT OF THE DISTRICT OF COLUMBIA
MARION BARRY, JR., MAYOR
REV. JANUARY 1985

ARTICLES OF INCORPORATION
OF
AMERICANS FOR TAX REFORM

TO: The Recorder of Deeds, D.C.
Washington, D.C.

We, the undersigned natural persons of the age of twenty-one years or more, acting as incorporators of a corporation, adopt the following Articles of Incorporation for such corporation pursuant to the District of Columbia Nonprofit Corporation Act:

FIRST: The name of the corporation is Americans for Tax Reform.

SECOND: The period of duration is perpetual.

THIRD: The purpose for which this corporation is organized and operated shall be to engage in such charitable, scientific, educational, and political activities relating to tax reform as may qualify it as exempt from federal tax under section 501(c)(4) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

FOURTH: The corporation is to have no voting members, but may, at the discretion of the Board of Directors, have associate members, who shall have no vote.

FIFTH: The Board of Directors shall be selected as provided in the Bylaws.

FILED
JUL 2 1985

BY: 

SIXTH: No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. The Corporation's purposes shall be pursued wholly without partisanship, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office, nor engage in any partisan activity. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal tax under section 501(c)(4) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

SEVENTH: The assets of the corporation, in the event of dissolution or final liquidation, shall be applied and distributed as follows: All liabilities and obligations of the corporation shall be paid, satisfied, and discharged or provision shall be made therefor; any assets held on the condition they be returned, transferred, or conveyed upon dissolution shall be disposed of in accordance with such requirements; all remaining assets of every nature and description whatsoever shall be distributed to one or more charitable, scientific, or educational

corporations, funds, or foundations qualified for exemption from federal tax under section 501 of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

EIGHTH: The address, including street and number, of its initial registered office is 1800 M Street, N.W., Washington, D.C. 20036, and the name of its initial registered agent at such address is William P. Barr.

NINTH: The number of directors constituting the initial board of directors is three and the names and addresses, including street and number, of the persons who are to serve as the initial directors until the first annual meeting or until their successors be elected and qualified are:

<u>NAME</u>	<u>ADDRESS</u>
Robert L. Woodson	National Center for Neighborhood Enterprise 1367 Connecticut Avenue, N.W. Suite 200 Washington, D.C. 20036
Peter J. Ferrara	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036
William P. Barr	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036

TENTH: The name and address of each incorporator are:


<u>NAME</u>	<u>ADDRESS</u>
Peter J. Ferrara	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036

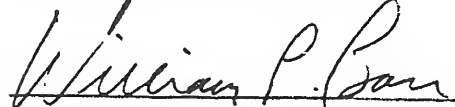
William P. Barr

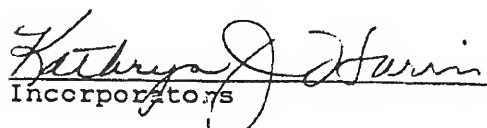
Shaw, Pittman, Potts & Trowbridge
1800 M Street, N.W.
Washington, D.C. 20036

Kathryn Harris

Shaw, Pittman, Potts & Trowbridge
1800 M Street, N.W.
Washington, D.C. 20036







Incorporators

Date: 6/28/85

I, Margaret Mae Gardiner a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me Peter J. Ferrara, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

My Commission Expires: 5/14/90 Margaret Mae Gardiner
Notary Public

Date: 6/28/85

I, Margaret Mae Gardiner a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me William P. Barr, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

My Commission Expires: 5/14/90 Margaret Mae Gardiner
Notary Public

Date: 6/28/85

I, Margaret Mae Gardiner, a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me Kathryn Harris, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

My Commission Expires: 5/14/90 Margaret Mae Gardiner
Notary Public

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment A to Form 1024

ATTACHMENT A - Articles of Incorporation

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DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS

Business Regulation Administration
Corporations Division
614 H Street, N.W.
Washington, D.C. 20001-2782



CERTIFICATE

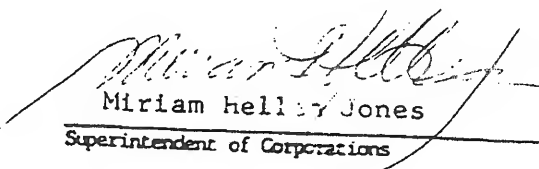
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AS OF THE DATE HEREINAFTER MENTIONED.

DATE July 2, 1985

CAROL B. THOMPSON
Director


Miriam Heller Jones
Superintendent of Corporations

GOVERNMENT OF THE DISTRICT OF COLUMBIA
MARION BARRY, JR., MAYOR
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ARTICLES OF INCORPORATION
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TO: The Recorder of Deeds, D.C.
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SECOND: The period of duration is perpetual.

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FOURTH: The corporation is to have no voting members, but may, at the discretion of the Board of Directors, have associate members, who shall have no vote.

FIFTH: The Board of Directors shall be selected as provided in the Bylaws.

JUL 2 1965

BY: _____

SIXTH: No part of the net earnings of the corporation shall inure to the benefit of or be distributable to its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Third hereof. The Corporation's purposes shall be pursued wholly without partisanship, and the corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office, nor engage in any partisan activity. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal tax under section 501(c)(4) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

SEVENTH: The assets of the corporation, in the event of dissolution or final liquidation, shall be applied and distributed as follows: All liabilities and obligations of the corporation shall be paid, satisfied, and discharged, or provision shall be made therefor; any assets held on the condition they be returned, transferred, or conveyed upon dissolution shall be disposed of in accordance with such requirements; all remaining assets of every nature and description whatsoever shall be distributed to one or more charitable, scientific, or educational

corporations, funds, or foundations qualified for exemption from federal tax under section 501 of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

EIGHTH: The address, including street and number, of its initial registered office is 1800 M Street, N.W., Washington, D.C. 20036, and the name of its initial registered agent at such address is William P. Barr.

NINTH: The number of directors constituting the initial board of directors is three and the names and addresses, including street and number, of the persons who are to serve as the initial directors until the first annual meeting or until their successors be elected and qualified are:

<u>NAME</u>	<u>ADDRESS</u>
Robert L. Woodson	National Center for Neighborhood Enterprise 1367 Connecticut Avenue, N.W. Suite 200 Washington, D.C. 20036
Peter J. Ferrara	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036
William P. Barr	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036

TENTH: The name and address of each incorporator are:

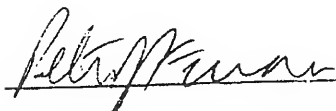
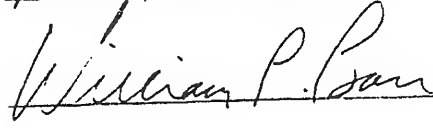

<u>NAME</u>	<u>ADDRESS</u>
Peter J. Ferrara	Shaw, Pittman, Potts & Trowbridge 1800 M Street, N.W. Washington, D.C. 20036

William P. Barr

Shaw, Pittman, Potts & Trowbridge
1800 M Street, N.W.
Washington, D.C. 20036

Kathryn Harris

Shaw, Pittman, Potts & Trowbridge
1800 M Street, N.W.
Washington, D.C. 20036




Incorporators

Date: 6/28/85

I, Margaret Mae Gardiner a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me Peter J. Ferrara, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

Margaret Mae Gardiner
Notary Public

My Commission Expires: 5/14/90

Date: 6/28/85

I, Margaret Mae Gardiner a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me William P. Barr, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

Margaret Mae Gardiner
Notary Public

My Commission Expires: 5/14/90

Date: 6/28/85

I, Margaret Mae Gardiner, a Notary Public, hereby certify that on the 28th day of June, 1985, personally appeared before me Kathryn Harris, who signed the foregoing document as incorporator and stated upon oath that the statements therein contained are true.

Margaret Mae Gardiner
Notary Public

My Commission Expires: 5/14/90

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment C to Form 1024

Attachment C - Declaration
by Peter J. Ferrara,
Secretary/Treasurer of ATR

TO WHOM IT MAY CONCERN:

I, Peter J. Ferrara, am the Secretary/Treasurer of Americans for Tax Reform ("ATR") and am duly authorized to sign documents on behalf of the organization. I further declare and certify that I have examined the copies of the Articles of Incorporation and the Bylaws submitted with ATR's Form 1024 on August 30, 1985 and identified as Attachments A and B, respectively, and find these documents agree with the original documents and all amendments, and are complete and accurate copies of the original ATR documents.

Sincerely,

A handwritten signature in dark ink, appearing to read "Peter J. Ferrara", written in a cursive style.

Peter J. Ferrara

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment B to Form 1024

ATTACHMENT B - Bylaws

BYLAWS
FOR
AMERICANS FOR TAX REFORM

AMERICANS FOR TAX REFORM

* * * * *

BYLAWS

* * * * *

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AMERICANS FOR TAX REFORM

* * * * *

BYLAWS

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ARTICLE I

Purposes

Americans for Tax Reform (the "Corporation") is organized for such charitable, scientific, educational and political purposes relating to tax reform as may qualify it as exempt from federal tax under section 501(c)(4) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law. The corporation's purposes include participation in any and all activities relating to tax reform permitted for an organization which qualifies for exemption from federal tax under section 501(c)(4) of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States internal revenue law.

ARTICLE II

Offices

Section 1. Registered Office and Registered Agent. The registered office of the Corporation in the District of Columbia shall be at 1800 M Street, N.W., Washington, D.C. 20036. The registered agent of the Corporation at such address is William P. Barr.

Section 2. Headquarters. The headquarters and principal business office of the Corporation shall be located in Washington, D.C.

Section 3. Other Offices. The Corporation may also have offices at such other places, both within and without Washington, D.C., as the Board of Directors may determine or the affairs of the Corporation may from time to time require.

ARTICLE III

Membership

The Corporation will have no voting members, but may, at the discretion of the Board of Directors, have associate members, who shall have no vote.

ARTICLE IV

Board of Directors

Section 1. In General. The management and administration of the Corporation shall be vested in its Board of Directors (the "Board") which shall have all powers necessary for, or incidental to, such management and administration and the promotion of the objects and purposes of the Corporation.

Section 2. Number of Directors. The Board shall consist of at least three (3) members, but may have such additional members as the Board may determine.

Section 3. Election of Directors. The members of the Board shall be elected annually by the current Board at its annual meeting. The newly elected members of the Board shall assume their duties as soon as elected.

Section 4. Terms. The members of the Board shall serve until the election of Directors at the next annual meeting of the Board.

Section 5. Removal. Any Director of the Corporation may be removed from office, with or without cause, at any meeting of the Board, or by a written consent signed by all of the other Directors and filed with the minutes of proceedings of the Board.

Section 6. Resignation. A Director of the Corporation may resign at any time by giving written notice to the Chairman of the Board or to the President. Such resignation shall take effect at the time specified therein, or, if no time is specified, then upon receipt thereof.

Section 7. Vacancies. In the event of any vacancy in the Board through death, resignation, disqualification, removal or other cause, the remaining members of the Board shall elect a successor to serve until the election of Directors at the next annual meeting of the Board.

Section 8. Annual Meeting. The annual meeting of the Board (the "Corporation Annual Meeting") shall be held once in each year, at such hour and place as shall be announced by the Chairman of the Board. At the Corporation Annual Meeting, the current Board shall elect a successor Board of Directors of the Corporation, as provided in Section 3 of this Article IV, which shall immediately assume its duties. No notice shall be necessary to the newly elected Board in order for its meeting legally to constitute the Corporation Annual Meeting, provided that a majority of the whole newly elected Board shall be present. At its annual meeting, the Board shall elect from its members a Chairman and Vice Chairman of the Board who shall serve until the election of a successor Chairman and Vice Chairman at the next Corporation Annual Meeting. In the absence or disability of the Chairman, the Vice Chairman shall have all of the powers and shall perform all of the duties of the Chairman. The newly elected Board shall elect the officers of the Corporation and may transact any other business which may properly come before the Corporation Annual Meeting.

Section 9. Special Meetings. Special meetings of the Board of Directors of the Corporation may be called by the Chairman of the Board, the President, or by any three (3) Directors on at least three (3) days' notice to each Director. Notice of a special meeting shall state the date and hour of the meeting, the place where it is to be held and the purpose or purposes thereof.

Section 10. Quorum. At all meetings of the Board, a majority of the Directors shall constitute a quorum for the transaction of business, and the acts of the majority of the Directors present at a meeting at which a quorum is present shall be the acts of the Board.

Section 11. Compensation. The compensation, if any, of members of the Corporation shall be established by the Board. Members of the Board may, in addition, be reimbursed for, or receive an allowance to cover, expenses incurred in attending meetings of the Board, or of committees thereof, or in transacting business of the Corporation at the direction of the Board.

Section 12. Records and Reports. The Board shall cause to be kept a complete record of all of its acts and proceedings and shall present at the Corporation Annual Meetings a full and clear statement of the condition of the affairs of the Corporation.

Section 13. Committees.

(a) Other Committees. The Board may by resolution create standing or temporary committees as it shall deem necessary or

appropriate, with such powers and responsibilities as the Board shall by resolution prescribe.

(b) Chairman. The Board shall designate the chairman of each committee which it appoints pursuant to this Section 13 of Article IV of these Bylaws.

(c) Quorum. At all meetings of committees of the Board, a majority of the committee members shall constitute a quorum for the transaction of business, and the acts of a majority of the committee members present at a meeting at which a quorum is present shall be the acts of the committee.

(d) Notice. Notice of each meeting of a committee of the Board, stating the date and hour of the meeting and the place where it is to be held, shall be given by the chairman of the committee to each committee member at least three (3) days before the date of the meeting.

(e) Records and Reports. Each committee of the Board shall cause to be kept a complete record of all of its acts and proceedings and, when requested by the Board, shall present a full and complete statement of its activities.

(f) Vacancies. Vacancies and other changes in the membership of committees shall be filled and considered in such manner as the Board shall determine.

Section 14. Conference Telephone. Members of the Board or of any committee thereof, may participate in a meeting of the Board or committee by means of a conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other at the same time.

Section 15. Action Without a Meeting. Any action required or permitted to be taken at a meeting of the Board, or of any committee thereof, may be taken without a meeting if consent in writing setting forth the action so taken shall be signed by all of the members of the Board or committee, and such written consent is filed with the minutes of proceedings of the Board or committee. Such consent shall have the same force and effect as a unanimous vote of the Board or the committee.

ARTICLE V

Officers

Section 1. Designation. The principal officers of the Corporation shall be a President, a Secretary and a Treasurer, each of whom shall be elected by the Board. The Board may, in addition, elect such vice presidents, assistant officers and other officers as in its judgment may be necessary or appropriate. Any two (2) or more offices may be held by the same person, except that the President may not serve concurrently as Vice President or as Secretary of the Corporation.

Section 2. President. The President shall be the chief executive officer of the Corporation. He shall be responsible for the operations and affairs of the Corporation and shall take such action as may be necessary to carry into effect all orders and resolutions of the Board. The President shall have all of the powers and duties which are usually vested in the office of president of a corporation and may delegate such powers and duties to other officers or agents of the Corporation.

Section 3. Vice President. Any person elected as a Vice President of the Corporation, or if there shall be more than one, any persons elected as Vice Presidents of the Corporation, in the order prescribed by the Board, shall, in the absence or disability of the President, perform the duties and exercise the powers of the President. He or they shall perform such other duties as the Board or the President may from time to time prescribe.

Section 4. Secretary. The Secretary shall attend all meetings of the Board and shall record all votes and prepare minutes of all proceedings. The Secretary shall have custody of the corporate seal and shall be responsible for the corporate records of the Corporation and for such other books, documents and papers as the Board may determine. The Secretary shall in general perform all the duties incident to the office of secretary of a corporation, subject to the control of the Board, and shall perform such other duties as the Board or the President may from time to time prescribe.

Section 5. Treasurer. The Treasurer shall be responsible for and shall have supervisory custody of all of the funds and securities of the Corporation and shall cause full and accurate accounts of receipts and disbursements to be kept in books belonging to the Corporation. The Treasurer shall cause all funds and securities belonging to the Corporation to be deposited to the credit of the Corporation in such depositories as may be designated by the Board. Whenever required by the Board, the Treasurer shall make a full report of the financial

condition and transactions of the Corporation. The Treasurer may be required to give bond for the faithful performance of his duties in such sum and with such sureties as the Board may require. He shall in general be responsible for the performance of all of the duties incident to the office of treasurer of a corporation, subject to the control of the Board, and shall perform such other duties as the Board or the President may from time to time prescribe.

Section 6. Election. The officers of the Corporation shall be elected by the Board at the Corporation Annual Meeting and each officer shall hold office until the election of officers at the next Corporation Annual Meeting. New offices may be created and filled at any meeting of the Board.

Section 7. Removal. Any officer may be removed, with or without cause, and his successor elected, at any meeting of the Board.

Section 8. Compensation. The compensation of officers of the Corporation shall be fixed by resolution of the Board.

Section 9. Vacancies. If any office in the Corporation becomes vacant for any reason, the vacancy may be filled by the Board. An officer elected to fill a vacancy shall hold office until the election of officers at the next Corporation Annual Meeting.

ARTICLE VI

Contributions

The Corporation has authority to accept, and shall accept, financial contributions from any organization or person.

ARTICLE VII

Notices

Section 1. Manner of Notice. Whenever any notice is required to be given or delivered to any Director of the Corporation, to any officer, to the Board, or to the Corporation, under these Bylaws or any applicable statute, such notice shall be in writing and shall be personally delivered, or mailed, postage prepaid, to the intended recipient at his address as it appears on the books of the Corporation.

Section 2. Notice of Meetings of the Board of Directors. Notice of a meeting of the Board, or of a committee thereof, may be given to a Director by telephone or telegraph, in lieu of the manner of notice provided in Section 1 of this Article VII. If all of the Directors are present at a meeting of the Board or of a committee, no notice shall be required.

Section 3. Waiver of Notice. Whenever any notice is required to be given or delivered to any Director of the Corporation, to any officer, to the Board, or to the Corporation, under these Bylaws or any applicable statute, a waiver thereof, in writing, signed by the person or entity entitled to such notice, whether signed before or after the time stated therein, shall be deemed equivalent to the required notice. Attendance by a Director at any meeting of the Board, or any committee thereof, shall constitute a waiver of notice of such meeting, except where such attendance is for the express purpose of objecting, at the outset of the meeting, to the transaction of business on the ground that the meeting was not lawfully called or convened.

ARTICLE VIII

Indemnification

The Corporation shall indemnify any person who was or is a party, or is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation), by reason of the fact that he is or was a Director or officer of the Corporation, or is or was serving at the request of the Corporation as a Director or officer of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement, actually and reasonably incurred by him in connection with such action, suit or proceeding, if he acted in good faith and in a manner he reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, if he had no reasonable cause to believe his conduct was unlawful.

Reasonable expenses incurred by a Director or officer of the Corporation who is a party to such a proceeding may be paid or reimbursed by the Corporation in advance of the final disposition of such proceeding (i) upon receipt by the Corporation of (a) written affirmation by the Director or officer of his good faith belief that he has met the standard of conduct necessary for indemnification by the Corporation as authorized by

these Bylaws, and (b) a written undertaking by or on behalf of the Director or officer to repay such amount if it shall ultimately be determined that he has not met such standard of conduct; and (ii) after a determination that the facts then known to those making the determination would not preclude indemnification under these Bylaws. The undertaking required by clause (i)(b) above shall be an unlimited general obligation of the Director or officer, but need not be secured and may be accepted without reference to financial ability to make repayment. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he reasonably believed to be in or not opposed to the best interests of the Corporation, or, with respect to any criminal action or proceeding, that the person had reasonable cause to believe that his conduct was unlawful.

ARTICLE IX

Miscellaneous Provisions

Section 1. Seal. The corporate seal of the Corporation shall be in the form of a circle and shall bear the name of the Corporation, the year and jurisdiction of its incorporation, and the words "Corporate Seal."

Section 2. Fiscal Year. The fiscal year of the Corporation shall be the calendar year.

Section 3. Checks and Notes. Checks drawn against the Corporation's deposit accounts with banks or trust companies, and withdrawals of funds in the Corporation's deposit accounts with savings institutions, shall be signed by such officer or officers, or employee or employees, as the Board of Directors of the Corporation may from time to time prescribe. Any promissory note, or other evidence of indebtedness, issued by the Corporation shall be signed by the President and only upon the specific direction of the Board.

Section 4. Severability. If any provision of these Bylaws, or any section, sentence, clause, phrase, or word, or the application thereof in any circumstances, is held invalid, void or unenforceable, the validity of the remainder of these Bylaws shall not be affected thereby, and to this end the provisions hereof are declared to be severable.

Section 5. Captions. The captions contained in these Bylaws are for reference only, are not a part of these Bylaws and

are not intended in any way to limit or enlarge the terms and provisions of these Bylaws.

Section 6. Number and Gender. Whenever in these Bylaws the context so requires, the singular number shall include the plural and the plural shall include the singular, and the use of a word denoting one gender shall be deemed to include the other gender.

ARTICLE X

Amendment

The Board of Directors of the Corporation shall have authority to make, amend, or repeal these Bylaws and such action by the Board shall be binding from the date of the Board's action, or such other date as the Board may specify.

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment D to Form 1024

Attachment D - Relationship of Americans
for Tax Reform to Fairness for Families

ATR and Fairness for Families ("FFF")*, which is filing Form 1023 seeking exemption under section 501(c)(3) of the Internal Revenue Code (the "Code"), will, at least initially, have identical Boards of Directors and the same employees and advisors. These two organizations will work together to promote common goals, such as public awareness of tax-related issues.

However, the two entities will be separate and will comply with all applicable rules and regulations. Specifically, ATF and FFF will keep separate books and accounts, appropriately share office costs and expenses, and not subsidize each other in any way. Most importantly, FFF will not directly or indirectly participate in lobbying activities beyond the extent allowable by Code section 501(h) and will in all other regards comply with the requirements of Code section 501(c)(3) for educational and charitable organizations.

* The Form 1023 for FFF is enclosed herewith.

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment E to Form 1024
Page 1 of 2

Attachment E - Description of Activities

1. Past, Present and Proposed Future Activities

ATR is newly formed and currently in an organization phase. No activities other than the organizational work necessary to create the corporation and to determine possible financial support for ATR's anticipated programs have, as yet, been carried out.

The following activities are planned for this phase: (i) the three members of the Board and Directors and an Executive Steering Committee will be enlisted in creating a more detailed and specific program for ATR; (ii) non-voting contributing members will be sought; (iii) volunteer and paid staff efforts will be organized to carry out the programs of ATR; and (iv) publication activities relating to the President's Proposal (as defined below) will be undertaken.

After this initial phase, and once the anticipated funding is somewhat more developed, the principal activities of ATR are expected to be legislative lobbying activities to support the tax reform proposals of "The President's Proposals to the Congress for Fairness, Growth and Simplicity," submitted by President Reagan on May 29, 1985 (the "President's Proposal"). As a part of this program ATR will utilize as many forms of media communications as funds permit, as well as mobilizing a grassroots lobbying effort.

2. Purposes for which formed

Generally, ATR is organized to promote the social welfare of taxpayers in the United States by encouraging public awareness of concepts related to the reduction of federal income tax rates and the consequent promotion of economic growth and development as well as the economic benefit to be gained nationwide by a tax system which equitably derives support from a broad base of taxpayers through a straightforward and simplified taxing system. As a means of promoting this social benefit, ATR will encourage the enactment of the President's Proposal.

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Attachment E to Form 1024
Page 2 of 2

More specifically, ATR intends, among other things, to circulate speeches, reprints and other materials concerning the President's Proposal. See Revenue Ruling 68-656, 1968-2 C.B. 216, a copy of which is attached hereto as Attachment F. Representatives of ATR may appear before members of Congress and other legislative bodies and may encourage taxpayers nationwide to contact their Congressmen and Senators in connection with tax issues related to the President's Proposal.

ATR will keep records to substantiate the allocation of its resources between grassroots and other lobbying activities; this split is expected to be no more than 25% grassroots lobbying and no less than 75% regular lobbying. Financial data containing this allocation will be timely distributed to contributors at least annually to allow them to prepare their own tax returns. See section 162(e)(2) of the Code.

3. Business or Fund-Raising Activities

Fund-raising activities will consist of (i) contacts in person or by telephone with persons who are known to the members of the Board of Directors or other advisors and who may be interested in the objectives and goals of the organization; (ii) mail solicitations of support from individuals and entities identified by the Board and the Executive Steering Committee; and (iii) if funding permits, use of direct mail and advertisements to solicit support and contributions from the general public and appropriate entities. No written solicitation materials have yet been completed. No contracts for fund-raising have been entered into as of the date of this Form 1024.

No business activities are anticipated.

Americans for Tax Reform
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Attachment F to Form 1024
p.1 of 2

Attachment F - Revenue Ruling 68-656,
1968-2 C.B. 216

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An organization that informs the public on controversial subjects and attempts to influence legislation which is germane to its program may qualify for exemption under section 501(c)(4) of the Code.

26 CFR 1.501(c)(4)-1: Civic organizations and local associations of employees.

Rev. Rul. 68-656

Advice has been requested whether the nonprofit organization described below qualifies for exemption from Federal income tax under section 501(c)(4) of the Internal Revenue Code of 1954.

The organization was formed to educate the public regarding an activity or practice that is not presently legal and it seeks changes in the law to specifically legalize such activity. It circulates speeches, reprints, and pamphlet material concerning the subject and proposed legislation relating to the activity. It drafts proposed legislation and presents petitions for the purpose of having the legislation introduced. Its membership consists of individuals and other nonprofit organizations having similar objectives.

Section 501(c)(4) of the Code provides for the exemption from Federal income tax of civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare.

Section 1.501(c)(4)-1(a)(2) of the Income Tax Regulations provides that an organization is operated exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the people of the community.

Section 1.501(c)(4)-1(a)(2)(ii) of the regulations states that a social welfare organization may qualify under section 501(c)(4) even though it is an "action" organization described in paragraph (c)(3)(ii) or (iv) of 1.501(c)(3)-1 if it otherwise qualifies under the section. Section 1.501(c)(3)-1(c)(3)(iv) of the regulations provides that an organization is an "action" organization if it has the following two characteristics: (a) its main or primary objective or objectives (as distinguished from its incidental or secondary objectives) may be attained only by legislation or a defeat of proposed legislation; and (b) it advocates, or campaigns for, the attainment of such main or primary objective or objectives as distinguished from engaging in nonpartisan analysis, study, or research and making the results thereof available to the public.

An organization that is organized and operated to inform the public by educational methods on a subject of public interest and concern may be exempt under section 501(c)(4) of the Code even though the subject evokes controversy and even though the organization advocates a particular viewpoint and seeks changes in law to reflect such viewpoint. The education of the public on such a subject is deemed beneficial to the community because society benefits from an informed citizenry. The seeking of legislation germane to the organization's

Americans for Tax Reform
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Washington, D.C. 20036
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Attachment F to Form 1024
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§ 501.

programs is recognized by the regulations cited above as a permissible means of attaining social welfare purposes.

Accordingly, the organization qualifies for exemption from Federal income tax as a social welfare organization under section 501(c)(4) of the Code.

Even though an organization considers itself within the scope of this Revenue Ruling, it must (in order to establish exemption under section 501(c)(4) of the Code) file Form 1024, Exemption Application, with the District Director of Internal Revenue for the internal revenue district in which is located the principal place of business or principal office of the organization. See section 1.501(a)-1 of the regulations.

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
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Attachment G to Form 1024

Attachment G - Asset Distribution on Dissolution

Article SEVENTH of the Articles of Incorporation of ATR provides that, in the event of dissolution or final liquidation, the assets of ATR shall be applied and distributed as follows: (i) to pay obligations and liabilities of the corporation; (ii) any assets held on condition that they be returned, transferred, or conveyed upon dissolution shall be disposed of in accordance with such requirements; and (iii) all remaining assets of every nature and description shall be distributed to one or more charitable, scientific, or educational corporations, funds, or foundations qualified for exemption from federal tax under section 501 of the Internal Revenue Code of 1954, as amended, or the corresponding provision of any future United States Internal Revenue law [i.e., organizations that are tax-exempt under Code section 501(c)(3)].

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Attachment H to Form 1024

Attachment H - Statement Regarding Lease

A lease for commercial office space in Washington, D.C. is expected to be entered into with an unrelated lessor. No lease has yet been entered into.

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment I to Form 1024

Attachment I - Proposed 1985 Budget
(September - December)

Support & Revenue

Gross contributions from members	<u>\$374,000</u>
Total:	\$374,000

Expenses

Salaries	30,000
Rent	10,000
Utilities	4,000
Professional Fees	80,000
Printing	50,000
Mailing	25,000
Office Supplies and Furniture	20,000
Newspaper & Mag. Ads	50,000
Travel	75,000
Miscellaneous	<u>30,000</u>
Total:	\$374,000

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
August 30, 1985

Attachment J to Form 1024

Attachment J - Proposed 1986 Budget

Support & Revenue

Gross contributions from
members

\$532,000

Total: \$532,000

Expenses

Salaries
Rent
Utilities
Professional Fees
Printing
Mailing
Office Supplies
and Furniture
Newspaper & Mag. Ads
Travel
Miscellaneous

90,000
30,000
12,000
100,000
50,000
25,000
10,000
50,000
75,000
90,000

Total: \$532,000

Americans for Tax Reform
1800 M Street, N.W.
Washington, D.C. 20036
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Attachment K to Form 1024

Attachment K - Proposed 1987 Budget

Support & Revenue

Gross contributions from
members

\$472,000

Total: \$472,000

Expenses

Salaries	90,000
Rent	30,000
Utilities	12,000
Professional Fees	40,000
Printing	50,000
Mailing	25,000
Office Supplies and Furniture	10,000
Newspaper & Mag. Ads	50,000
Travel	75,000
Miscellaneous	<u>90,000</u>

Total: \$472,000